

NC074 Kareeberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	22 051	19 505	16 095	16 095	16 095	16 095	17 546	19 107	20 636
Service charges - Water	2	-	5 092	5 960	5 623	5 623	5 623	5 623	5 961	6 199	6 447
Service charges - Waste Water Management	2	-	2 852	3 157	4 352	4 352	4 352	4 352	4 613	4 797	4 989
Service charges - Waste Management	2	-	3 251	3 348	4 755	4 755	4 755	4 755	5 040	5 242	5 451
Sale of Goods and Rendering of Services	2	-	56	266	22	22	22	22	23	24	25
Agency services	2	-	128	-	35	35	35	35	35	35	35
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	-	-	-	-	12	12	12	13	15	17
Interest earned from Current and Non Current Assets	2	-	336	2 900	2 540	3 120	3 120	3 120	3 440	3 750	4 106
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	-	160	135	211	210	210	210	223	223	223
Licence and permits	2	-	19	5	11	11	11	11	11	11	11
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	57	488	16 414	1 678	1 678	1 678	1 778	1 849	1 923
<b>Non-Exchange Revenue</b>											
Property rates	2	-	10 834	10 724	11 377	15 575	15 575	15 575	16 510	17 170	17 941
Surcharges and Taxes	2	-	-	-	1 793	1 793	1 793	1 793	1 901	1 977	2 056
Fines, penalties and forfeits	2	-	47	2	1	0	0	0	0	1	1
Licences or permits	2	-	13	-	6	6	6	6	6	6	6
Transfer and subsidies - Operational	2	-	43 655	43 156	42 265	43 865	43 865	43 865	44 826	43 765	49 119
Interest	2	-	2	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	458	528	528	528	528	559	582	605
Gains on disposal of Fixed and Intangible Assets	2	-	3	2 080	11	11	11	11	11	11	-
Other Gains	2	-	299	585	1 831	1 831	1 831	1 831	1 940	1 940	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>88 853</b>	<b>92 770</b>	<b>107 868</b>	<b>99 520</b>	<b>99 520</b>	<b>99 520</b>	<b>104 435</b>	<b>106 701</b>	<b>113 589</b>
<b>Expenditure</b>											
Employee related costs	2	-	22 278	21 388	31 356	28 041	28 041	28 041	29 102	30 367	32 582
Remuneration of councillors	2	-	5 126	5 237	5 314	5 314	5 314	5 314	5 314	5 314	5 314
Bulk purchases - electricity	2	-	21 949	18 504	21 022	14 992	14 992	14 992	22 283	22 283	-
Inventory consumed	2,8	-	2 412	1 475	2 703	2 581	2 581	2 581	2 581	2 581	2 581
Debt impairment	2,3	-	-	(12 048)	3 069	3 069	3 069	3 069	3 245	3 278	-
Depreciation, amortisation and impairment	2	-	6 090	12 152	5 543	5 543	5 543	5 543	5 543	5 543	6 346
Interest, Dividends and Rent on Land	2	-	1 866	1 690	955	55	55	55	2 861	2 758	1 357
Contracted services	2	-	12 384	8 953	16 606	22 497	22 497	22 497	22 697	22 697	24 329
Transfers and subsidies	2	-	457	132	1 159	1 159	1 159	1 159	1 228	1 228	-
Irrecoverable debts written off	2	-	-	-	-	-	-	-	-	-	-
Operational costs	2	-	19 054	11 637	14 169	14 912	14 912	14 912	14 944	14 944	14 944
Disposal of Fixed and Intangible Assets	2	-	-	22	4	4	4	4	4	4	-
Other Losses	2	-	489	17	1 590	1 590	1 590	1 590	1 685	1 685	-
<b>Total Expenditure</b>		-	<b>92 105</b>	<b>69 158</b>	<b>103 489</b>	<b>99 757</b>	<b>99 757</b>	<b>99 757</b>	<b>111 489</b>	<b>112 682</b>	<b>87 453</b>
<b>Surplus/(Deficit)</b>		-	<b>(3 252)</b>	<b>23 612</b>	<b>4 379</b>	<b>(237)</b>	<b>(237)</b>	<b>(237)</b>	<b>(7 054)</b>	<b>(5 981)</b>	<b>26 136</b>
Transfers and subsidies - capital (monetary allocations)	6	-	15 933	2 857	10 269	10 269	10 269	10 269	17 767	8 808	8 944
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>12 682</b>	<b>26 469</b>	<b>14 648</b>	<b>10 032</b>	<b>10 032</b>	<b>10 032</b>	<b>10 713</b>	<b>2 827</b>	<b>35 080</b>
Income Tax	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		-	<b>12 682</b>	<b>26 469</b>	<b>14 648</b>	<b>10 032</b>	<b>10 032</b>	<b>10 032</b>	<b>10 713</b>	<b>2 827</b>	<b>35 080</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>12 682</b>	<b>26 469</b>	<b>14 648</b>	<b>10 032</b>	<b>10 032</b>	<b>10 032</b>	<b>10 713</b>	<b>2 827</b>	<b>35 080</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	-	<b>12 682</b>	<b>26 469</b>	<b>14 648</b>	<b>10 032</b>	<b>10 032</b>	<b>10 032</b>	<b>10 713</b>	<b>2 827</b>	<b>35 080</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method ( Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.